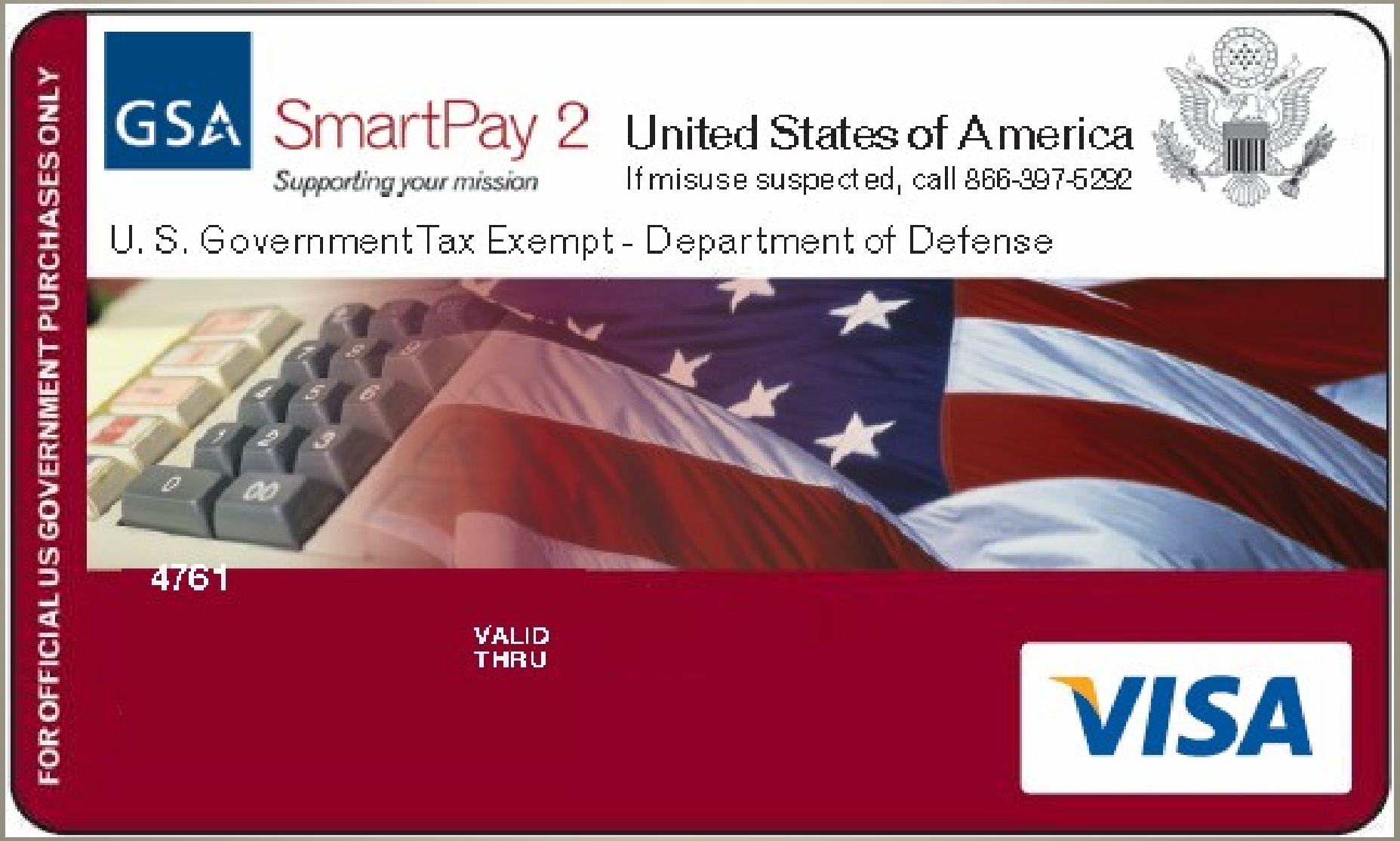
GOVERNMENT PURCHASE CARD (GPC) PROGRAM



US ARMY MATERIAL COMMAND
ARMY CONTRACTING COMMAND
EXPEDITIONARY CONTRACTING COMMAND - EUROPE

409th CSB / ECC-E

THEATER CONTRACTING CENTER

Theater Contracting Center

Mission Statement

Provide installation contracting support, advice on acquisition matters and contract administrations to U.S. forces located within Europe.

TCC Director: Randy K. Hamilton

GPC AGENCY / ORGANIZATION PROGRAM COORDINATORS

ANGELA HOLLOWAY – Supervisor
DSN: 483-5126
angela.holloway1@us.army.mil

KARIN BYNOE
DSN: 483-5114
karin.bynoe1@us.army.mil

TROY STRIFLER
DSN: 483-5140
troy.j.strifler@eur.army.mil

WERNER HEINRICH
DSN: 483-5141
werner.heinrich@eur.army.mil

RENE DUFOUR
DSN: 483-5142
rene.dufour@eur.army.mil

RUFINA NELSON
DSN: 483-5110
rufina.nelson@eur.army.mil

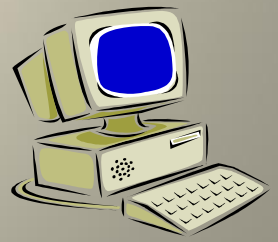
GPC AGENCY / ORGANIZATION PROGRAM COORDINATORS

ADDRESS (MILITARY)**:**

409th CONTRACTING SUPPORT BRIGADE
Attn: CCEC-EUC-GPC
UNIT 23156
APO AE 09227-3156

(CIVILIAN)**:**

409th CSB/TCC EUROPE
MANNHEIMERSTRASSE
KLEBER KASERNE, Geb 3233
67657 KAISERSLAUTERN



GPC Reference Material

- **FAR / DFARS / AFARS**
- **AR 715-xx Government Purchase Card Program**
- **FAR Part 8 (mandatory sources)**
- **USAREUR REG 710-2 Supply Policy Below the Wholesale Level**
- **Department of Defense Government Purchase Card Guidebook (April 09)**

GPC Reference Material

- **<u>Printing Requirements:</u>**
  Document Automation & Production Services (DAPS)
  AE Regulation 25-30

- **<u>Commander's Coins</u>:**
  POC: BERND WOHLGUT; DSN: 475-7570
  bernd.wohlgut@us.army.mil
  AE Regulation 710-23

- **<u>Flags, Guidons, Streamers</u> (Heraldry Items):**
  Institute of Heraldry
  Heraldry Production Support Directorate
  Army Regulation 840-10

GPC Reference Material

- **Information Management/Information Technology Items:**
  RAMIT requirements
  USAREUR Supplement 1 to AR 25-1

- **Software requirements:**
  Army Small Computer Program
  Ft. Monmouth, NJ

- **Telecommunications/Cell Phone Service:**
  Contact your local Signal Battalion
  USAREUR Theater-Wide Contract

- **Bottled Water:**
  USAREUR Policy Letter, Jun 2001

Cardholder Application Requirements

- ***GPC Account Request*** (Signed by Appointing Official **AND** the Resource Manager)

- ***GPC Cardholder Training and Certification Requirements***

  DAU Government Purchase Card Training – CLG-001 (on-line)

  Refresher training required annually – DAU GPC Refresher Training – CLG-004

  DAU Ethics for AT&L – CLM-003 (on-line)

  (Annual certification is required)

  GSA Micro-Purchases and Section 508 (on-line)

  (Annual certification required)

  (The above training requirements MUST have been completed within the last 12 months)

  Access Online Training for Cardholders (on-line)

  Navigation Basics, Viewing your statement, Account Profile, Order Management, Transaction Management, Account Approval Process, Reporting, and My Personal Information

  Certificates provided which do not indicate that the above modules were completed will not be accepted.

Billing Official Application Requirements

- **GPC Account Request (Signed by Appointing Official AND the Resource Manager)**
- **DD Form 577** (Digital Signatures Not Accepted)
- **Statement of Agreement**
- **GPC Billing Official Training and Certification Requirements** –

  DAU Government Purchase Card Training – CLG-001 (on-line)

  Refresher training required annually – DAU GPC Refresher Training – CLG-004

  DAU Ethics for AT&L – CLM-003 (on-line)

  (Annual certification is required)

  GSA Micro-Purchases and Section 508 (on-line)

  (Annual certification required)

  (The above training requirements MUST have been completed within the last 12 months)

  Access Online Training for Cardholders (on-line)

  Navigation Basics, Reporting, Shared Reporting, Transaction Management, Account Approval Process, Order Management, Viewing statements, My Personal Information, and Account Profiles

  Certificates provided which do not indicate that the above modules were completed will not be accepted

- **GPC Classroom Training Certificate**

Commanders / Activity Directors

Assist the USAREUR GPC Program by ensuring that proper and strict internal controls are in place and are being followed at the operating level including:

- Ensuring that a GPC is issued only to personnel with a continuing, Bona Fide Need to make purchases, and that appropriate spending limits are set.
- Ensure Approving / Billing Official (A/BO) to Cardholder Span of Control meets DA GPC SOP Guidelines.
- Ensures the appointment of an Alternate Billing Official to act in the absence of the primary.
- Ensure property accountability procedures are in place.
- Ensure Billing Officials review, verify, and certify all statements VIA Access Online within 5 business days after the close of the billing cycle on the 19th of each month.

RESOURCE MANAGERS (RMs)

- Submits Application Request to A/OPC
- This is who "***OWNS***" your money
- Provides the cardholder with "***BULK***" funding to cover GPC purchases
- "***Bulk Funding***" - the amount of money available during a specific time period (Monthly, Quarterly, and Yearly) rather than funding for each purchase separately
- Assigns accounting classification codes used by DFAS for payment purposes
- Approves spending limits associated with GPC accounts
- Can tell you what you are authorized to spend money on
- Additional responsibilities per the AR 715-xx.

Cardholder (CH)

- Delegated procurement authority by the Director of the Theater Contracting Center
- The GPC is issued directly to cardholder with the cardholder's name embossed on the card
- Cardholder is the ***ONLY*** person authorized to make a purchase using the card
- Maintains card security to prevent loss of the card and / or unauthorized use
- Only for authorized U.S. Government purchases
- Before using the card you must be authorized to make the purchase, screen for mandatory sources, ensure adequate funds are available and maintain the purchase card transaction log
- Reconcile monthly statements VIA Access Online
- Additional responsibilities per the AR 715-xx.

Billing Official (BO)

- Approves Cardholder purchases ensuring purchases are Funded, Authorized, are for “official government use,” IAW Federal and Agency Regulations, and reviews cardholder statements
- Also serves as the certifying officer ensuring timely review and “Certification for Payment” of GPC Billing Statement to prevent late payment interest and penalties
- Ensures dispute resolution procedures are in place
- Can direct the suspension / cancellation of cardholder accounts under his/her approval authority
- Maintains original purchase transaction records (billing statements, receipts, payment vouchers, etc.)
- Additional responsibilities per the AR 715-xx.

Agency / Organization Program Coordinators (A/OPCs)

- Serve as the focal point of contact and are responsible for overall GPC Program Administration
- Administers day to day operations of GPC program while providing assistance and guidance on GPC related issues
- Billing / Approving Official and Cardholder account setup, maintenance, and cancellation
- Liaison between account holders and US Bank
- Conducts GPC Training
- Conducts GPC account surveillance / compliance reviews
- Has the authority to suspend accounts

GOVERNMENT PURCHASE CARD (GPC) PROGRAM

What is the Government Purchase Card?

The purchase card empowers non-procurement and procurement personnel within USAREUR with a simple, easy method to make small purchases of **commercially available supplies and services** to meet organizational mission requirements.

What are “small purchases”?

Official government purchases that fall at or below the **$ 3000.00 “MICRO-PURCHASE” Threshold** for commercially available supplies and services ($2,000.00 for construction), as established by congress and outlined in the Federal Acquisition Regulation (FAR) Parts 8 & 13 and supplemented by AFAR 13.90.

FAR 13.201 – Actions at or Below the Micro-Purchase Threshold

- Purchases at or below the micro-purchase threshold may be conducted using any of the methods described in subpart 13.3.
- The purchaser must be authorized and trained, pursuant to agency procedures.
- The requirements of FAR part 8 apply to purchases at or below the micro-purchase threshold.
- Rotation of vendors is required
- Check the excluded Parties List System (EPLS)

Government Purchase Card (GPC) Program Overview Continued…

- **Commercial Visa Card (NOT a credit card)**
- **Available to all government agencies**
- **Issued to a SPECIFIC PERSON**
- **Easily identifiable as a Government Card**
- **“For Official United States Use” to fulfill the Organization’s Mission Requirements**
- **Purchases are EXEMPT from Federal, State, and Local Taxes**

Authorized Use of the GPC

FISCAL LAW

JUST BECAUSE THERE IS NO REGULATION WHICH STATES YOU CAN'T BUY A BASS BOAT FOR YOUR UNIT DOESN'T MEAN YOU CAN DO IT!!

Unlike other management areas where a Commander may feel free to do anything not expressly prohibited, in FISCAL matters the Commander must have affirmative authority to spend or obligate funds for a particular purpose.

Authorized Use of the GPC

<u>Authorized Purchase</u> - A purchase that satisfies a **Bona Fide Requirement**, at a **"Fair and Reasonable Price,"** for **Mission Essential** Commercially Available Supplies, Equipment and Non-Personal Services that fall below the Micro-purchase threshold of $3000 ($2,000 for construction), and that have been approved by your Approving/Billing Official and funded through your Resource Management Office.

Examples of Authorized Usage:

- Office supplies purchased at SSSC.
- A small refrigerator for the unit dayroom purchased at AAFES
- Rental of a conference room for training

Conditions for Use of the GPC

- **Purchases can only be made by the Cardholder whose name appears on the card**
- Must be for “Official U.S. Government use”
- Purchases must be **authorized**, **approved** and **funded** prior to being made
- Purchases SHALL NOT EXCEED the Single Purchase Limit
- All Purchases are Tax Exempt
- Items must be readily available - **Back-Ordering Is Not Authorized**
- Purchases ***WILL NOT BE “SPLIT”*** In order to stay below the single purchase limit

Federal Acquisition Regulation (FAR) Part 8 REQUIRED SOURCES OF SUPPLIES AND SERVICES

*Mandated by Congress and is **LAW***

- Agency Inventories
- Excess from other Agencies
- Ability One (office supplies)
- Wholesale Supply Sources
- Federal Supply Schedules
- Commercial Sources

Federal Acquisition Regulation (FAR) Part 8 REQUIRED SOURCES OF SUPPLIES AND SERVICES

*Mandated by Congress and is **LAW***

Utilizing the SSSC to purchase office supplies ensures compliance

SSSC

- Gaby Persch

Office Supply Store Manager

DSN: 483-8831

Comm: 0631-411-8831

Fax: 483-7735

gaby.persch1@eur.army.mil

Restricted Use of the GPC

Items that may or may not be authorized depending on the mission of your organization, may be available from or provided by Mandatory Sources, or require Pre-Purchase Approval, authorization or waiver prior to being purchased.

Items requiring Pre-Purchase Approval:– ***This list is not all-inclusive***

- Audio Visual, Photographic and Training Equipment, materials and services provided by Training Support Activity
- Information Management and Information Tech items that require RAMIT approval for acquisition
- Subscriptions for Newspapers, Magazines or Periodicals
- Rental or Lease of Motor Vehicles

Restricted Use of the GPC Continued..

More Items Requiring Pre-Purchase Approval

- Commander’s Coins, Flags, Guidons and Streamers
- Telecommunication Services (***Pre-Paid Phone Cards***)
- Hazardous / Dangerous Materials
- Any purchase to be made with Representational Funds
- Any printing service not obtained through DAPS
- ***All purchase Requests must have Pre-Purchase Approval by the Billing Official.***

Unauthorized Use of the GPC

Unauthorized Purchase – The purchase of items that are not for official government use, not mission essential, or are not in accordance with established governing rules, regulations, policies and or procedures.

Examples of Unauthorized / Prohibited Items:

This list is Not All-Inclusive

- **Purchases made by someone other than the cardholder**
- Cash Advances – ***Not Permitted Under Any Circumstances***
- Personal Comfort Items (**Bottled Water, Coffee Pots**)
- Rental or Lease of Land and / or Buildings
- Any Travel Costs Associated with official TDY Travel
- Purchase of fuel, oil, or repair of interagency fleet management vehicles (TMP)

Unauthorized Use of the GPC Continued…

Examples of Unauthorized / Prohibited Items Continued:

- Gifts / Mementoes
- Wire Transfers
- Savings Bonds
- Fines
- Bail and Bond Payments
- Tax Payments
- Court Costs, Alimony, Child Support
- Dating & Escort Services
- Betting, Casino Gaming Chips, Off-track Betting
- Transactions with political organizations

Liabilities Associated with the GPC Program

Intentional use of the GPC for other than official government business may be considered an attempt to commit Fraud against the U.S. Government. Misuse may result in immediate cancellation of the GPC card, Pecuniary Liability and Negative administrative and / or disciplinary action against the cardholder and, if warranted, against the billing official.

Cardholder Liability – Cardholder will be held personally liable to the government for any Non-Governmental Transactions.

Billing Official Liability – The BO/AO is pecuniarily liable for improper payments resulting from misuse / abuse of the GPC. The act of certifying the invoice for payment makes the BO/AO Financially Liable!

Possible remedies for misuse of GPC:

Military Members - UCMJ Action

Civilian Employees – Suspension of employment without pay or termination of employment

Single Purchase Limit

- Dollar Limitation on the procurement authority delegated to cardholder in writing by the RM
- Will not exceed the **Micro-Purchase Threshold of $3,000**
- The maximum dollar amount the cardholder is authorized to spend on any single purchase
- “Single Purchase” may include multiple items
- Single Purchases Limit amount will be stated in the delegation of authority letter
- Transaction will be declined if the purchase amount exceeds the single purchase limit

Monthly Cardholder Limit
(30 Day Spending Limit)

- Maximum Dollar amount a cardholder is allowed to spend during each billing cycle
- Limit is determined and set by the cardholder's Resource Manager
- Monthly Limit can only be increased with RM Approval
- Cardholder account will be suspended until the next billing cycle and transactions will be declined once the monthly cardholder limit is reached, unless the RM Office approves an increase to the limit

Monthly Office Limit

- A budgetary limit placed on the Billing Official's Account
- Maximum balance a Billing Official's account can have outstanding at any point in time
- Includes the account balances of all cardholders who fall under the approving official's authority
- The Billing Official account, including all cardholders accounts, will be suspended and all transactions will be declined by the bank once the monthly office limit is reached, unless the RM approves an increase to the limit

Small Purchase Procedures Overview

- Purchases must be authorized, approved, and funded prior to being made.
- Required sources of supply still have to be utilized!
- Vendors are automatically paid by the bank.
- Cardholders are responsible for recording all transactions online in Access Online (Creating Orders and Matching Orders)
- PBO Still has to be notified for all accountable items.
- Cardholder approves transactions and certifies statement On-line VIA Access Online.
- BO/AO reviews and certifies electronic invoice on-line VIA Access Online.

Purchasing Methods

- ***Over the Counter*** from local commercial vendors who accept VISA Credit Cards
- ***Secure Internet Websites*** from vendors who offer online shopping with secure internet ordering capabilities ***(email is NOT secure and should NOT be used to place orders)***
- ***Phone Orders***

Vendors are not to charge purchases to the GPC card until the order has been shipped

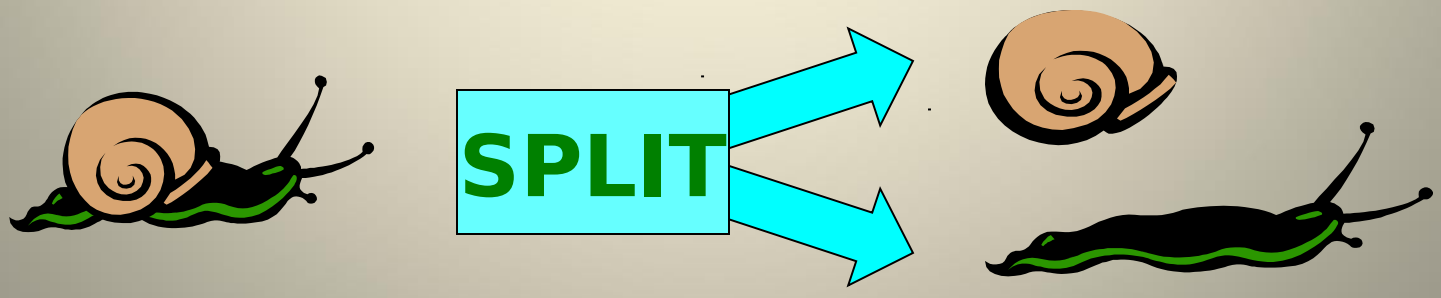
For orders that require delivery, use the German address for German Vendors or for deliveries from the states shipped VIA ***UPS, DHL, or other commercial delivery vehicle*** – Use APO Address for U.S. Postal Service Deliveries from Stateside Vendors

Splitting Purchases

Splitting occurs when **A SINGLE REQUIREMENT** is “SPLIT” into **multiple purchases** in order to stay below the Micro-Purchase Threshold so that the purchase card can be used.

Any Purchase over the Micro-Purchase Threshold, as established by congress, must be competed and cannot be made using small purchase procedures.

Splitting *WILL* result in the Suspension of both the Billing Official and the Cardholder accounts until corrective action is taken to prevent future split purchases.



Before you Buy

- Utilize a purchase request form to get the necessary approvals and waivers (if needed) authorizing you to make the purchase
- Ensure adequate funding is available
- Ensure that the price is “Fair and Reasonable”
- Ensure any shipping charges are included in the price and not to be billed as a separate item!
- Distribute your purchases among vendors
- Advise vendor that your purchase is TAX Exempt – ***Take your Tax Relief (VAT) Form with you.***
- Ensure additional credit card fees are not added to the purchase price
- 10% Discount at AAFES

After you Buy

- Verify quantity and quality upon receipt of items purchased
- Update your Access Online Order (Under Order Management) with any applicable changes
- Ensure you receive documentation of proof of purchase (register tape, packing slip, etc.)
- Retain the shipping label or invoice as evidence of receipt of items ordered
- Report accountable items to the Property Book Officer for inclusion in the inventory system within 5 days.
- Maintain warranty paperwork (if applicable)

Mandatory Steps for GPC Transactions

Step 1 Requester - Identify the Requirement

- Is this a service, supply, or construction?

Step 2 Requester - Complete the Purchase Request Form

- Define the Requirement (pens, paper, etc) BE VERY METICULOUS!!!

Step 3 Cardholder Reviews the Purchase Request

- Ensure detailed description is complete & Proper Funding is Available

Step 4 Cardholder Executes Proper Coordination

- Resource Managers can help you determine “The Color of Money”
- Other possible sources to coordinate with could be: (DAPS, DPW, and Legal)

Step 5 Cardholder Submits Request to the Billing Official

- Billing Official reviews the request for Legality & Proper Funding
- Approves or Rejects the request IN WRITING

Mandatory Steps for GPC Transactions (Continued)

Step 6 Cardholder Makes the Purchase

- Maintains Receipt/Records
- Ensure that accountable items are put on the Property Book
- Deliver the item to the End User
- Ensure that an Order is created in Access Online

Step 7 Cardholder must Complete Transactions in ACCESS Online

- Match all Orders to Posted Transactions in Access Online.

Step 8 Billing Official must complete Access Online

- Must Final Approve Cardholder Transactions & Certify Account for payment.
- Ensure detailed description is complete & Proper Funding is Available

Checks and Balances Process

Card Holders must: ▪ ensure funds are available ▪ get pre-purchase approval from the Billing Official ▪ work with the bank to rectify issues	**Resource Managers must**: ▪ validate funds are available (Bulk Funding) ▪ ensure usage of the correct color of money
Billing Officials must: ▪ approve all purchases ▪ keep records IAW the FAR ▪ ensure Federal Procurement Policy is upheld ▪ ensure all refresher training is completed ▪ communicate with the bank, RM and TCC	**TCC must**: ▪ provide training ▪ provide surveillance oversight ▪ provide acquisition planning ▪ investigate fraud and split purchases ▪ brief commanders on the health of their program ▪ communicate with the billing officials, card holders, RMs and the bank

Access Online

The use of ***Access Online*** US Bank's electronic access system is Mandatory.

Cardholders will use access Online to create orders, match orders (approval process) and approve their GPC statements for payment online.

Billing / Approving Officials will use Access Online to review and final approve cardholder transactions and certify monthly statements for payment.

The Army Standard for cardholder and Billing Official statement / invoice certification is ***FIVE*** business days after the close of the billing cycle, which is on the 19th of each month.

Access On-Line (AxOL)

Cardholder (CH)

And

Billing Official (BO)

“HOW TO” Manual

US Bank Information

https://access.usbank.com/cpsApp1/index.jsp

usbank
Five Star Service Guaranteed

U.S. Bank Access® Online

Contact Us
Login

Contact Us

U.S. Bank Payment Systems

Telephone

Cardholder Support	Commercial Clients	Government Clients
General account inquiries including: Statements, transactions, and balances Lost or stolen cards PINs Address changes Telepay	1-800-344-5696 or 701-461-2010	1-888-994-6722 or 701-461-2232
Password Resets & General Navigation	1-877-887-9260 or 701-461-2042	1-888-994-6722 or 701-461-2232
*** Cardholders needing further Access Online support should contact their Program Administrator ***		

Program Administrator Support	Commercial Clients	Government Clients
Access Online Program Support	1-877-452-8083 or 701-461-0049	1-800-254-9885 or 701-461-0186

Email

accessonlinesupport@usbank.com

GPC Account Suspension Policy

IAW DOD Policy, when any of the following conditions exist, the bank will automatically suspend the BO/AO Account.

- If a BO/AO account goes over ***60 DAYS PAST DUE*** – The BO/AO account will be suspended, including all cardholder accounts until the delinquent payment is received and posted to your account by the bank.

- If a BO/AO account goes over ***180 DAYS PAST DUE*** – All accounts under the Level 4 will be suspended.

Only the level 2 APC, Department of the Army level, can override an account suspension prior to payment being received by the bank.

BO/AO Accounts and all assigned cardholder accounts will be closed permanently if more than 2 suspensions occur within a 12 month period.

USAREUR Policy – Accounts that become ***30 DAYS PAST*** DUE may be suspended locally by the Level 4 A/OPC and remain suspended until the account is certified in Access Online.

Disputed Transactions

Cardholders should first try to resolve billing problems by contacting the vendor. If problems can not be resolved with the vendor, the cardholder must dispute the transacting either through Access Online or by submitting a “Questioned Items Form” via fax to the Bank.

All disputes must be submitted to the bank within ***60*** days of the Billing Cycle date in which the transaction appeared on your statement.

Abwicklungsschein Tax Relief (VAT) Forms

- German Tax Relief (VAT) Form, “Abwicklungsschein”, is required to have the 19% value added taxes deducted at the time of purchase

- To determine price without value added tax:

Euro price divided by 1.19 = Tax free Euro price

Euro price minus tax free euro price = Tax amount

(Both amounts will be needed to complete the VAT form)

Purschke + Hensel
Kanalstrasse 7
12357 Berlin
Phone: 030-6609010
Fax: 030-66931199 or 030-660901-11
email: purschke-hensel@t-online.de

VISA Card (GPC) will be accepted

Abwicklungsschein

für abgabenbegünstigte Lieferungen / Leistungen nach dem
for supplies / services under tax-relief according to
pour fournitures / prestations bénéficiant d'un régime préférentiel en matière de droits et impôts dans le cadre de la

[ ] 1) NATO-Truppenstatut und dem Zusatzabkommen
NATO-Status of Forces Agreement and Supplementary Agreement thereto
Convention OTAN sur le Statut des Forces et de l'Accord Complémentaire

[X] 1) Offshore-Steuerabkommen
Tax Agreement on Relief to be Accorded to United States Defense Expenditures

[ ] 1) Protokoll über die NATO-Hauptquartiere und dem Ergänzungsabkommen
Protocol on NATO-Headquarters and Supplementing Agreement thereto
Protocole sur les Quartiers Généraux de l'OTAN et de l'Accord supplémentaire

1. Ausfertigung für Zwecke der Umsatzsteuer | **1st copy** *for turnover tax purposes* | **1er exemplaire** *en vue de l'impôt sur le chiffre d'affaires*

1. Lieferschein — *Delivery Certificate* — *Certificat de livraison*

Name und Anschrift des Lieferers / Leistenden *)
Name and address of supplier
Nom et adresse du fournisseur
VENDOR NAME & ADDRESS

Datum und Nr. des Vertrages / Auftrages
Date and No of the contract / order
Date et No du marché / de la commande
DATE OF PURCHASE & BILL #

Name und Anschrift der amtlichen Beschaffungsstelle
Name and address of official procurement agency
Nom et adresse du service d'achat officiel
UNIT NAME & ADDRESS

Name und Anschrift der Empfangsdienststelle
Name and address of receiving agency
Nom et adresse du service réceptionnaire
UNIT NAME & ADDRESS (IF DIFFERENT THAN ABOVE)

Datum der Lieferung/Leistung *) 2) *Date of delivery / service *) 2)* *Date de la livraison / prestation *) 2)*	**Genaue Benennung der Waren oder Leistungen 2) in** *Exact description of goods or services 2) in* *Désignation exacte des marchandises ou prestations 2) en* a) deutsch. Sprache *(German-allemand)* b) engl. bzw. franz. Übersetzung *(English or French translation-traduction anglaise ou française)*	**Nr. des Warenverzeichnisses** für die Außenhandelsstatistik 4) *No of Commodity Classification for Foreign Trade Statistics 4)* *No de la nomenclature pour la statistique du commerce extérieur 4)*	**Warenmenge in** *Quantity of goods in Quantité des marchandises en* anderen als metrischen Maßen und Gewichten (gem. Vertrag) 4) 5) *measurements other than metric units (according to contract) 4) 5)* *poids et mesures autres qu'unités métriques (suivant le contrat) 4) 5)*	metrischen Maßen und Gewichten 4) 6) *measurements in metric units 4) 6)* *poids et mesures en unités métriques 4) 6)*	**Preis 7)** in ausländischer Währung/D-Mark *) *Price 7) in foreign currency/D-Marks *)* *Prix 7) en monnaie étrangère/en D-Mark *)*
1	2	3	4	5	6
(1)	(2)	(3)	(4)	(5)	(6)

Gesamtbetrag in ausländischer Währung / D-Mark *)
*Total amount in foreign currency / D-Marks *)*
*Montant total en monnaie étrangère / en D-Mark *)*

(Datum — *Date* — *Date*) (Firmenstempel und rechtsverbindliche Unterschrift)

Abwicklungsschein Tax Relief (VAT) Forms Instructions

1. Delivery date.
2. Exact description of goods or services.
3. Leave Blank
4. Measurements other than metric units (e.g. 1ea., 1 dz.)
5. Measurements in metric units.
6. Price in EURO (without the VAT!).

2. Empfangsbestätigung und Zahlungsbescheinigung —

Certificate of Receipt and Payment — Certificat de réception et de paiement

Die umseitig bezeichneten Waren / Leistungen sind in Empfang genommen worden. Für abgabenbegünstigte Lieferungen / Leistungen nach dem NATO-Truppenstatut und dem Zusatzabkommen sowie nach dem Protokoll über die NATO-Hauptquartiere und dem Ergänzungsabkommen wird bestätigt, daß sie ausschließlich für den Gebrauch oder Verbrauch durch die Streitkräfte oder durch die NATO-Hauptquartiere im Gebiet der Bundesrepublik Deutschland, ihr ziviles Gefolge, ihre Mitglieder oder deren Angehörige bestimmt sind.

The supplies / services described on the front page have been received. For supplies / services under tax-relief according to NATO-Status of Forces Agreement and Supplementary Agreement as well as to Protocol on NATO-Headquarters and Supplementing Agreement thereto it is certified that they are intended to be used or consumed exclusively by the Forces or by the NATO-Headquarters in the territory of the Federal Republic of Germany, the civilian components, their members or dependents.

Les marchandises / prestations désignées au recto ont été reçues. Il est certifié que ces fournitures / prestations bénéficiant d'un régime préférentiel en matière de droits et impôts dans le cadre de la Convention OTAN sur le Statut des Forces et de l'Accord Complémentaire ainsi que du Protocole sur les Quartiers Généraux de l'OTAN et de l'Accord supplémentaire sont exclusivement destinées à l'utilisation ou à la consommation par les Forces ou par les Quartiers Généraux de l'OTAN sur le territoire de la République Fédérale d'Allemagne, l'élément civil, leurs membres ou les personnes à charge.

Der umstehend angegebene Gesamtbetrag von (1) ist richtig.
The total amount as shown on the front page of *is correct.*
Le montant total mentionné au recto de *est exact.*

(Angabe des Betrages in ausländischer Währung oder D-Mark) *(indicate amount in foreign currency or D-Marks) (indiquer le montant en monnaie étrangère ou D-Mark)*

Zahlung wurde geleistet in (2)
Payment is being made in
Le paiement est effectué en

(Angabe der Währung — *indicate currency involved — indiquer la monnaie utilisée*)

durch Scheck / Überweisung [6] vom (3)
by check / by remittance [6] dated
par chèque / par virement [6] du

aus dem Konto Nr. (4) bei
from account No *at*
au débit du compte No à

(Geldinstitut der zahlenden Dienststelle — *Bank of the paying service — Banque du service effectuant le paiement*)

an (5)
to
à

(Geldinstitut des Lieferers — *Bank of supplier — Banque du fournisseur*)

(6) (Datum — *Date — Date*)

(7) (Dienststempel) *(Official stamp) (Cachet du service)*

UBACCE-MO OFFICIAL APO AE 09268

(8) (Name, Dienstgrad und Dienststelle des bestätigenden Offiziers) *(Name, rank and agency of certifying officer) (Nom, rang et service de l'officier donnant le certificat)*

(9) (Unterschrift — *Signature — Signature*) [9]

Anmerkungen für den Lieferer / Leistenden — *Notes — Remarques destinées au fournisseur*

1) Zutreffendes ist im ☐ mit × zu bezeichnen.
2) Werden in einem Abwicklungsschein mehrere Lieferungen / Leistungen innerhalb eines bestimmten Zeitraumes zusammengefaßt, so ist diesem eine Zusammenstellung mit den entsprechenden Geschäftsunterlagen (Lieferscheine u. dgl.) beizufügen.
3) Bei zollbegünstigten Veredelungen sind in Spalte 2 die Ware und die Art der Veredelung anzugeben.
4) Bei Leistungen, die nicht die zollbegünstigte Veredelung von Waren betreffen, sind die Spalten 3—5 nicht auszufüllen.
5) Spalte 4 ist nur auszufüllen, wenn mit der amtlichen Beschaffungsstelle in anderen als metrischen Maßen und Gewichten abzurechnen ist.
6) In Spalte 5 ist die Warenmenge (Reingewicht) auch dann in metrischen Maßen und Gewichten (Liter, kg usw.) anzugeben, wenn mit der amtlichen Beschaffungsstelle in anderen Maßstäben abzurechnen ist.
7) In Spalte 6 ist der tatsächlich vereinnahmte Betrag (Preis nach Abzug von Steuern, Zöllen, etwaigen Steuervergütungen, Rabatten, Skonti u. dgl.) anzugeben.

1) *Mark the ☐ with × if applicable.*
2) *If several supplies/services of a certain priod are listed in one single Abwicklungsschein, add a list with the appropriate commercial documents (Lieferschein etc.).*
3) *In the case of processing under tax-relief indicate under column 2 both nature of goods delivered and type of processing.*
4) *In the case of services wich do not involve processing under tax-relief columns 3—5 need not be filled in.*
5) *Column 4 to be filled in only of measurements other than metric units are the basis of invoicing for the official procurement agency.*
6) *In column 5 indicate the quantity of goods (net weight) in metric units (liters, kilograms etc.) if other measurements are the basis of invoicing for the official procurement agency.*
7) *Indicate in column 6 the amount actually received (price after deduction of taxes; customs duties; tax relief, if any; discounts and the like).*

1) *Indiquer la mention utile d'un × dans ☐.*
2) *Lorsque plusieur fournitures / prestations réalisées pendant une période déterminée sont réunies sur un seul Abwicklungsschein, il y a lieu de joindre à celui-ci un récapitulatif accompagné des pièces commerciales justificatives correspondantes (bon de livraison etc.).*
3) *En cas de perfectionnement de marchandises sous le régime préférentiel en matière de droits de douane, la marchandise et le genre de perfectionnement doivent être indiqués dans la colonne 2.*
4) *Pour les prestations qui ne concernent pas le perfectionnement de marchandises sous le régime préférentiel en matière de droits de douane, les clonnes 3 à 5 ne sont pas à remplir.*
5) *La colonne 4 n'est à remplir que s'il a été convenu avec le service d'achat officiel d'exprimer les poids et mesures en un système d'unités autre que le système métrique.*
6) *La quantité des marchandises (poids net) doit être indiquée en unités métriques (litres, kilogrammes etc.) dans la colonne 5, même s'il a été convenu avec le service d'achat officiel de l'exprimer dans un autre système d'unités.*
7) *Indiquer dans la colonne 6 le montant réellement perçu (prix obtenu après déduction des impôts, droits de douane et éventuellement des remboursements d'impôts, rabais, escomptes etc.).*

„Unmittelbar unter der letzten Eintragung des Lieferscheins (Teil I, Spalten 1 bis 6) ist ein waagerechter Schlußstrich zu ziehen. Leerfelder sind durch Streichungen unbrauchbar zu machen."

"Draw horizontal line immediately below last entry on Delivery Certificate (Part I, columns 1 to 6). Cross unused space so as to make any additional entries impossible."

"Tirer un trait horizontal immédiatement au-dessous de la dernière inscription dans le Certificat de livraison (partie I, colonnes 1 à 6). Barrer les cases non remplies afin de les rendre inutilisables."

Anmerkungen für den bestätigenden Offizier
Notes for the certifying officer
Notes pour l'officier donnant le certificat

8) Nichtzutreffendes streichen.
Cross out if not applicable.
Rayer la mention inutile.

9) Es ist nur die 1. Ausfertigung zu unterzeichnen.
The 1st copy only to be signed.
Signer le 1er exemplaire seulement.

Bemerkungen des Lieferers/Leistenden

Buchungshinweise u. dgl.

Abwicklungsschein Tax Relief (VAT) Forms Instructions

1. EURO amount shown in block 9 on front of form).
2. Enter “EURO”
3. Enter “VISA – IMPAC”.
4. Ordering unit address.
5. Enter name of vendor.
6. Date of purchase
7. Official Stamp
8. Print name, rank, and agency of cardholder
9. Signature of cardholder

File Retention

Certified Billing Statements and all supporting documentation will be retained by the Billing Official for a period of ***6 years and 3 months*** after final payment. The Billing Official will maintain these records until they are transferred to a records holding area.

If and when the Billing Official leaves the Unit / Organization, all documentation should remain in control of the Unit / Organization.

Documentation should include, but is not limited to, billing statements, transaction reports, receipts, transaction logs, waivers, pre-purchase approvals, bulk funding documents, etc.

GPC Security

Only the cardholder whose name appears on the card is authorized to use the card!!!!!!!!!!!!

- New cards have to be activated by calling the bank prior to first use
- Cardholder must maintain card in a safe place
- Cardholders should not use the card if their Billing Official is gone (Leave, TDY, etc.)
- Cardholder should notify the TCC GPC Team to have their card canceled 30 - 45 days prior to leaving the Unit.
- Replacement cards are issued and mailed to the cardholder every 36 months. New cards should be received about one month prior to the card expiration date.

Lost or Stolen GPC Card

- Cardholder must notify bank immediately 001-701-461-2020 / 2232 (**COLLECT CALLS ACCEPTED - 24 / 7**)
- ***Notify Billing Official within 1 working day after discovering the card is missing***
- Billing Official or cardholder must contact the Level 4 A/OPC to report the card as being Lost / Stolen and to confirm that the bank has been notified.
- If a card has been stolen the cardholder should notify the military police to complete a MP report
- Agency program coordinator will follow up with the bank to confirm that the card has been reported as lost or stolen and confirm that a replacement card with a new account number has been issued.

GPC Surveillance

- The A/OPC Level 4 will perform compliance reviews of transaction data per AR 715-xx
- Reviews will be conducted **annually for 100% BO Accounts**
- Reviews are in the form of electronic requests for documentation supporting specific transactions, and / or during on-site surveillance visits.
- Reviews are also periodically conducted by CID, the Inspector General, the Internal Review and Compliance Office (IRACO), and as part of the command inspection program (CIP)
- Results of compliance reviews are maintained on file at the contracting office.
- Results / Findings are sent to the unit's commander with copies for the approving official and the RM.

Do's

Accomplish your required training	Account for all transactions
Get purchase approval	Ensure you have funding
Rotate sources	Account for funding
Process transactions by the 19th	Resolve your disputes
Prepare your files for surveillance	Ensure coordination with other agencies on purchases i.e. (DAPS)
Notify TCC A/OPC of changes on your account	Comply with AR-715-xx
Call your A/OPC with questions	Contact your RM about funding

Resources

Federal Acquisition Regulation (FAR) – Provides uniform policies and procedures for acquisitions by executive agencies of the federal government.

Department of Defense Supplement (DFAR) - DOD Supplement to the FAR.

Department of the Army Supplement (AFAR) - Army Supplement to the FAR and DFAR.

All are available on the web at:

HTTP://FARSITE.HILL.AF.MIL/VFFARA.HTM

RESOURCES

General Services Administration
http://www.fss.gsa.gov

GSA Advantage (shop and order from GSA on-line)
http://www.gsaAdvantage.gov

GOVERNMENT PURCHASE CARD (GPC) PROGRAM